



Spring, 1998

# Forest Tax and Stewardship News



## A Note from the Editor

*The primary purpose of the Forest Tax and Stewardship News is to provide information to you, the forest landowner, on topics that you may find of interest. A secondary, yet equally important, purpose of the newsletter is to foster communication between you and the Wisconsin Department of Natural Resources.*

*With these purposes in mind, please contact us regarding any topics you would like to have addressed in future issues of the newsletter. Our address and telephone number are located on the back page of this newsletter in the upper right-hand corner. We look forward to hearing from you!*

The Wisconsin Department of Natural Resources provides equal opportunity in its employment, programs, services and functions under an Affirmative Action Plan. If you have any questions, please write to Equal Opportunity Office, Department of the Interior, Washington, D.C. 20240.

This newsletter is available in alternate format upon request.

## Notice!

Seek your DNR Forester's advice before buying, selling or transferring your tax law land to avoid unwanted withdrawals and penalties.

## Building Limitations on MFL Lands are up for Review

During 1997, the state Legislature directed the Department of Natural Resources to create a new definition for "human residence" by September, 1998. Currently the definition in chapter NR46 of the Administrative Code references a domicile as a human residence. Over the past few years, larger and more elaborate buildings are being built as hunting and seasonal cabins on Managed Forest Law lands.

The changes to the domicile definition are planned to be included with the annual stumpage rate changes this year. A request to hold a public hearing in May, 1998, in Wausau on these two issues has gone to the DNR Board for approval. Once approved, the hearing

date will be set, most likely during the week of May 11th. Public notice will be given with the date of the hearing and the proposed changes. Anyone interested in receiving a copy of the notice may contact the Forest Tax Section. Our address and telephone number are located on the back page of this newsletter in the upper right-hand corner. If you wish to comment on the changes but cannot appear at the hearing you can submit your comments in writing.

If you are interested in what specifications are going to be used to determine if a building will be allowed on Managed Forest Law lands, be sure to keep in touch on this issue. 🌲

## For Your Information....

The Wisconsin Department of Natural Resources has a wide variety of free publications. Listed below are a few of the publications that you may find of interest:

Publication	Publication Number
Multiple Benefits from Forest Management .....	FR-014
Planning Roads and Trails for Your Woods .....	FR-031
State Forests of Wisconsin .....	FR-034
Forest Trees of Wisconsin .....	FR-053
Windbreaks that Work! .....	FR-070
Spreading the Roots of Private Forest Stewardship .....	FR-072
Forests are Fun (Pre-K through 2 <sup>nd</sup> Grade) .....	FR-073
Caring for Your Woodlands .....	FR-081
Sustainable Forestry Commitment to the Future (Poster) .....	FR-105
Sustainable Forestry Newspaper .....	FR-106
The Forest Where We Live .....	FR-108
Forest Practices for Water Quality in Wisconsin .....	FR-109
Urban and Community Forestry Assistance in Wisconsin .....	FR-114
Wildfire: Are You and Your Home Prepared? .....	FR-118
A Look at Wisconsin's Forests .....	FR-122
Are You Thinking of Building on a Wooded Lot? .....	FR-127



To receive any of these publications, write to:

Publications-Bureau of Forestry  
WI Department of Natural Resources  
Box 7921  
Madison WI 53707-7921

Your request should include your name, address, telephone number, the publication title and the publication number. Please limit your request to one copy of each publication. Thanks.

# Withdrawing Land from a Forest Tax Program— *Managed Forest Law*



By Carol Nielsen

Once land is in a forest tax law program it is possible to withdraw some or all of it. But it is important to understand the rules to avoid unwanted withdrawals and to be prepared for the withdrawal tax that goes with a withdrawal. In order to learn more about the rules that apply to your land you must first know which of the three programs your land is entered under.

**Managed Forest Law**—newest program—lands entered in 1987 or later—minimum of 10 acres—25 or 50 year contract length.

**Forest Crop Law**—oldest tax law program—lands entered in 1986 or earlier—minimum of 40 contiguous acres or complete quarter quarters of a section—25 or 50 year contract length—lands open to public access for hunting and fishing.

**Woodland Tax Law**—lands entered 1986 or earlier—minimum of 10 acres—15 year contract length.

Each program has different rules and taxes associated with withdrawals. This article will focus on the Managed Forest Law (MFL). Articles on Woodland Tax and Forest Crop Law withdrawals will appear in future issues of the *Forest Tax and Stewardship News*.

## Legal Withdrawals

Managed Forest Law withdrawals may be voluntary (initiated by the landowner) or involuntary (initiated by the department as a result of a contract violation). Some of the most common reasons landowners have for withdrawing (terminating the contract) include...

- ✱ They bought land that was already in the program and they are not interested. The program isn't for them.
- ✱ They have decided that they want to build a home on the land.

- ✱ They have decided to divide the land up into smaller parcels and sell some of it.

Involuntary withdrawals are initiated by the Department of Natural Resources (DNR), and are usually a result of the MFL land being divided and transferred to different owners or a failure to carry out the mandatory management practices agreed to at the time of entry in the management plan.

A landowner may withdraw land in one of the following manners:

1. all the MFL land designated under the contract (Figure 1)
2. an entire contiguous parcel of MFL land (Figure 2)
3. all the MFL land in a quarter quarter of a section, or a government lot (Figure 3)

A quarter quarter of a section is often called a "40" because it is  $\frac{1}{16}$  of a section and normally 40 acres in size. Government lots were established when the original surveying of Wisconsin was done along some lakes and rivers. A lot on a certified survey map is not the same as a government lot.

The last two options are referred to as **partial withdrawals** because not all the land entered in a contract is withdrawn. These are the only kind of partial withdrawals that are allowed. The land remaining after a partial withdrawal must be:

- ✱ at least 10 contiguous acres and
- ✱ at least 80% productive forest land (8 out of 10 acres)

If the land remaining does not meet either of these two requirements it too must be withdrawn.

A landowner cannot withdraw or sell a part of the MFL land in a quarter quarter or government lot (Figure 4). An action such as this would be cause to involuntarily withdraw all the MFL land in the quarter quarter or government lot.

## Processing Steps And Withdrawal Tax

1. **Landowner submits Declaration of Withdrawal form.** Although the landowner can submit the form directly to the Forest Tax Section of the DNR in Madison, it is recommended that they submit it to the local DNR Forester, who may be able to advise the landowner of a possible problem or complication of the withdrawal. A declaration of withdrawal can be submitted any time of year but must be received by December 5th to insure that the withdrawal will be done in the current year.

Involuntary withdrawals are started by an investigation by the DNR Forester or the Forest Tax Section staff. The landowner will receive a letter in regards to the problem or violation and if it cannot be resolved the land will be withdrawn.

2. **Forest Tax Section issues Order of Withdrawal.** Warning: once the order or withdrawal has been issued and recorded the process cannot be stopped/reversed. Make sure this is what you want to do.

A copy of the order of withdrawal is sent to the landowner as well as town and county officials. The effective date of the withdrawal is January 1 following the date of the order. The current years tax bill will still be at the MFL rates. For example if the withdrawal order is written April 4, 1998 it will be effective January 1, 1999 and the 1998 tax bill will be at \$.74/acre (MFL-open) or \$1.74/acre (MFL-closed).

*Continued on next page*

### 3. Withdrawal Tax is calculated.

The withdrawal tax was set by statute. It will be the higher of the following calculations (A or B) minus the acreage share payments made in place of regular property taxes (1987–1992 \$.74/ac, 1993–1997 \$.85/ac, 1998–2002 \$.74/ac) and minus any yield taxes paid when timber was harvested. There is no interest added to the penalty.

A. What last years taxes would have been\*, had the land not been in MFL, times the number of years the land has been in MFL\*\*. This information is supplied by the Department of Revenue.

B. 5% of the value of the timber on the land. If initial estimates show the need, the DNR Forester will do an appraisal of the timber on the land being withdrawn.

### 4. Withdrawal Tax Billed and Due.

Once the calculations have been made and the appropriate withdrawal tax has been determined, the Forest Tax Section will send the bill to the landowner.

The landowner has until the following January 31 to pay the bill. If the bill is sent in January, as often happens with withdrawals issued in December, we will give the landowner 60 days and indicate the date due in the letter with the bill.

5. Withdrawal Tax bills that go unpaid will be submitted to the County Treasurer as a delinquent tax and handled in the same manner as delinquent property tax.

## Exempt Withdrawals

There two types of cases where a withdrawal tax will not be assessed. They are...

- ✱ MFL land sold for use as a public road or railroad right-of-way and
- ✱ MFL land transferred to the federal government, the state or a local unit of government for use as a park, recreational trail, wildlife or fish habitat area or as a public forest.

The withdrawal process and tax can be confusing so I encourage anyone who is considering a withdrawal or selling some of their land to contact your local DNR Forester to get your questions answered. ✱

\* determined using the assessed value of the land times the average tax rate for the taxing district (town or village).

\*\* includes the current year because the current year's taxes will be at the MFL rate since the withdrawal is not effective until the following January 1.



## Forest Tax Law and Stewardship News

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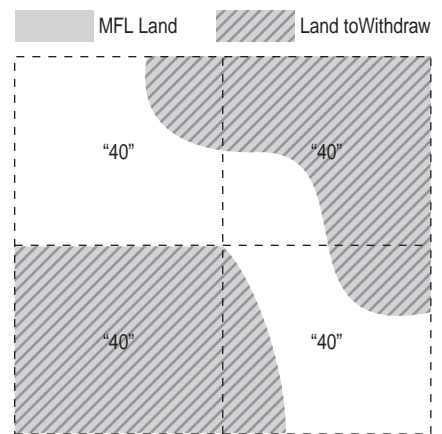


Figure 1: May withdraw all MFL land under a contract.

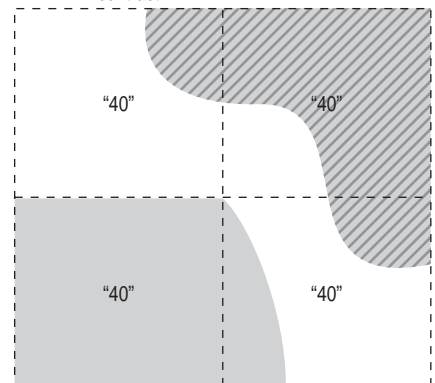


Figure 2: May withdraw an entire parcel of MFL land.

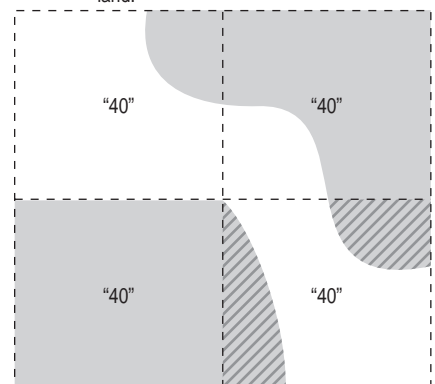


Figure 3: May withdraw all the MFL land in a quarter quarter of a section or a government lot.

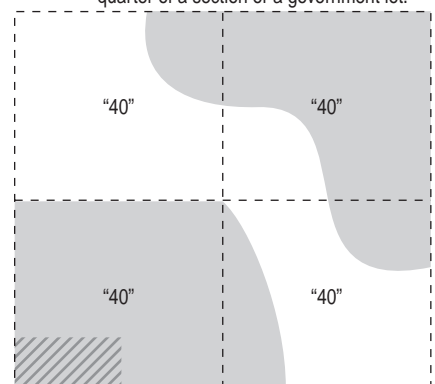


Figure 4: May not withdraw only part of the MFL land in a quarter quarter section or government lot.

# Forest Fire Prevention

By Jim Miller

Many people's idea of a "forest fire" is defined by what they see on the television news reports. It may be in the mountains of the west, complete with airplanes dropping slurry and long lines of yellow clad fire fighters with shovels and other tools scratching a hand line, or the structural engines and fire fighters of Los Angeles County trying to save some home perched precariously upon the ledge of a metropolitan California mountain side. While those spectacular images do represent forest fires, they certainly aren't representative of Wisconsin.

Many years ago the Wisconsin legislature defined our forest fires as any "...uncontrolled, wild, or running fires occurring on forest, marsh, field, cut over or other lands or involving farm, city or village property and improvements incidental to the uncontrolled, wild, or running fires occurring on forest, marsh, field, cut over or other lands." This means the "grass fire" that gets away from someone burning leaves in their yard, or the fire that starts from a burn barrel and spreads in a marsh area is just as much a forest fire as a fire started in a jack pine stand in central Wisconsin that burns 6,000 or more acres in one afternoon.

Keeping the statutory definition and the examples listed above in mind, let's look at some ways we can go about preventing forest fires from starting. Since all forest fires start small, the best way to prevent them is not to do any burning *unless* we absolutely have to. Ask yourself about the alternatives, such as recycling, composting, or just stacking the material, e.g., limbs from logging or brushing or land clearing and letting it serve as a shelter or wildlife, or just a place to fill an opening. If you burn wood for heat, or know someone who does, consider using the material for fuel. Maybe they can be chipped and used for mulch.

If your analysis says, "Sorry, but it can't be recycled, I don't have any place to store it, no one wants it, I can't compost it, I can't take it to the landfill, it's not something that is illegal to burn, e.g., tires, garbage, plastic, wet paper, and the only way I can get rid of it is to burn it" (and there are those times) you want to be as safe as possible when you strike the match. Here are some things to do:

- ✦ Check to make certain it is legal to conduct open burning in the area you want to burn. More and more county and town governments are passing ordinances which either prohibit, or severely limit, open burning of any kind. If you live in an organized forest fire protection area check to see if a burning permit is required. People who live within the boundaries of an incorporated city or village should check with the local fire department because that is the agency responsible for issuing burning permits in those cases. If you live "in the country" check with your local DNR office, fire department, or township chair to find out if you need a burning permit.
- ✦ If it is legal to burn and you have the necessary permit, make sure you have water in buckets, or a "charged" hose, as well as a shovel, broom rake, and other tools as well as some help, before you even strike the match. If your material is piled, try to clear the area around the pile to mineral soil. Better yet, if the material can be put into a smaller pile, or piles, or fed to a small fire, so much the better.
- ✦ Plan on staying with the fire until you have completed the burn. Even after the flames and the smoke have died down it only takes one spark to blow into the adjacent fuels, or one small gust of wind to fan the ashes to life, and you can have yourself a forest fire. Remember the defini-



tions above? It *doesn't have to be trees* to be a forest fire! That burning grass field or ditch line can become a very expensive forest fire if it burns a home, barn, or some other improvement. Why did I say it could be expensive? Well, for one thing the statutes say that the person responsible for the start of the fire is also responsible for all the costs associated with putting it out as well as any damages that may occur. In fact, you can be charged twice the value of the damage in a civil action. Having a burning permit doesn't relieve you of your responsibility to burn safely. You are still responsible for your fire.

- ✦ Once you have completed your burn, make sure everything in the area of the burn is completely out before leaving. Use lots of water on the pile; mix it in and around the ashes and residue, add more water and repeat the process until you safely feel through the entire area with your bare hand. Then, just to be safe, add some more water and stir it again. Experience has shown that ash piles will sometimes hold enough heat and coals to start a fire three weeks after the person doing the burning thought they had put everything out!

*Continued on next page*



✿ If the material you burn is something like limbs, branches, or other "heavy" fuel, check it for several days after you think you have put it out. This is especially true if it has been some time since rain, the days have been hot and dry, or it has been windy, or winds are forecast. Even the occurrence of rain or snow on an ash pile is no guarantee that there isn't something smoldering underneath.

✿ Be sure to notify the local authorities before you do any burning of any large brush piles, grass fields, or other areas that may give a passers by the impression there is a forest fire. More and more volunteer fire departments are charging the local township or responsible party for runs, even if they are false alarms reported by well intended citizens who think your fire is a forest fire.

For more detailed information on conducting a safe burn contact your local DNR ranger station, United States Department of Agriculture Forest Service station, local fire department or other agency that fights fires.

Always ask yourself, "**Do I really need to light this fire?**"

Remember, **open burning is not a right, it is a privilege** and you must always use good judgement and care when exercising that privilege. ✿

# Timber.....

Do you intend to harvest timber on your forest lands? Are your forest lands enrolled under the Managed Forest Law or the Forest Crop Law? If you answered yes to both of these questions then this article is for you. Listed below are the steps you are required to take when harvesting timber on your Managed Forest or Forest Crop lands.

## STEP 1: When Considering a Timber Harvest

✿ Contact you local DNR forester. He or she will guide you through the steps required, by state law, when harvesting timber on Managed Forest or Forest Crop lands.

## STEP 2: At Least Thirty (30) Days Before Timber Harvesting Begins

✿ Obtain "Cutting Notice and Report of Wood Products From Forest Crop and Managed Forest Lands" (Form #2450-32) from your local DNR forester.

✿ Complete Part A of this form by entering in the species, kind of product (logs, cords, posts and poles), and *estimated* volume of the timber to be harvested.

✿ Submit this form to your local DNR forester for his or her approval. He or she will verify that the proposed timber harvest is in accordance with the Management Plan that was completed for your forest lands at the time that you enrolled in the Managed Forest or Forest Crop law.

## STEP 3: Within Thirty (30) Days of the Completion of the Timber Harvest

✿ Complete Part B of the original "Cutting Notice and Report of Wood Products From Forest Crop and Managed Forest Lands" (Form #2450-32) by entering in the species, kind of product (logs, cords, posts and poles), and *actual* volume of timber harvested.

✿ Submit this form to your local DNR forester. He or she will verify that the timber was harvested as originally proposed.

This generally summarizes the steps you must take when harvesting timber on Managed Forest or Forest Crop lands, but there are exceptions. Contact your local DNR forester if you have any questions. He or she is your best source of information. ✿

## Timber Harvesting Brochures

If you are contemplating a timber harvest, the following brochures published by The American Pulpwood Association may be of help:

### Tips to Consider When Selling Your Timber

This brochure contains the following subsections: Develop a Management Plan, Work With a Forester, What to Cut, Know the Value, Glossary of Forestry Terms, and the Contract.

### How to Choose a Quality Logger

This brochure contains the following subsections: What are BMP's, Qualities of a Professional Logger, Questions for Loggers, and Questions for a Logger's References.

To obtain these brochures write to:

The American Pulpwood Association Inc.  
600 Jefferson Plaza, Suite 350  
Rockville, Maryland 20852

Please enclose \$1.00 for each brochure requested. ✿

# Deer Management for 2000 and Beyond

## What is Deer Management for 2000 and Beyond?

Deer Management for 2000 and Beyond is a public participation effort to develop a long-term deer management plan by asking for input from all stakeholders who are interested in reviewing the methods, procedures, goals, and outcomes of Wisconsin's deer management laws and programs, and making recommendations where appropriate.

## Why is this process taking place?

A wide range of values exists among state residents with regard to how they view and appreciate the white-tailed deer resource. Deer management issues have changed in recent years. Change is reality, and more changes are likely in the future. We will all be better off if we take time to plan for it.

Wisconsin is a recognized national leader in innovative deer management and has one of the most intensely managed and high quality herds anywhere. To maintain its leadership role and meet the diverse desires of the public and the natural resources that are both positively and negatively by deer, the Natural Resources Board realizes it is necessary to involve the public in developing deer management guidelines for the future.

The public will be asked to provide comments and input in the following areas:

- ✱ season mechanics and institutional constraints
- ✱ deer population issues
- ✱ purpose of the hunt
- ✱ land use
- ✱ human Trends
- ✱ social and economic impacts
- ✱ ecological impacts of the deer herd

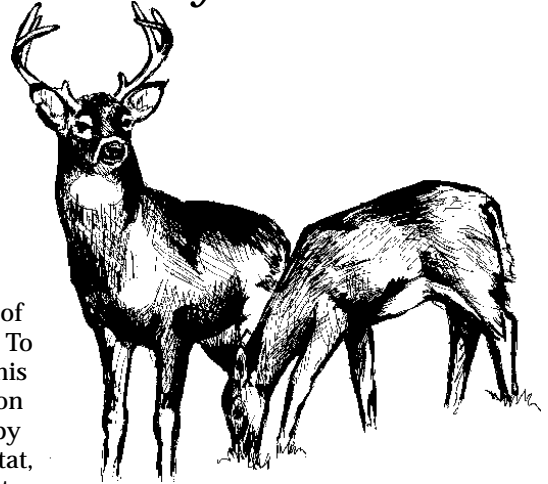
## What are the Goals of Deer 2000?

To produce a deer management framework that is flexible, realistic, and meets the needs of other natural resources as well as the desires of a wide range of stakeholders. To the greatest extent possible, this management plan will function within the limitations posed by institutional constraints, habitat, social desires, and public safety. Special emphasis will be paid to:

- ✱ maintaining a healthy herd
- ✱ providing opportunities for a variety of diverse user groups
- ✱ simplifying and providing consistency in deer management goals and policies
- ✱ providing flexibility to adjust management goals when necessary

## Who is guiding this process?

Deer Management for 2000 and Beyond is being led by the Wisconsin Conservation Congress. The Congress, a legislatively established citizen advisory group to the Natural Resource Board, was asked by NRB to lead this process. The Congress has appointed a 23 member "design team" to complete Phase II of the project. In addition, although not official members of the Design Team, wildlife biologists and law enforcement personnel from the Department of Natural Resources are also available to the Design Team to supply their professional expertise in managing Wisconsin's deer herd and addressing public concerns. Finally, consultants from the private sector have been hired to facilitate the process.



## When will this process take place?

The process of determining how, when, and where public involvement will occur is already underway. Public input is always welcome, but it is anticipated that the first formal period of public involvement will begin in the late fall of 1998 or early winter of 1999. Prioritizing of issues that the public feels are important will follow which is expected to take several more months and will include another period of public involvement. Rule-making, if needed, is expected to begin in fall of 1999 with implementation in 2000.

## Where and how can the public get involved?

The public will have numerous opportunities to participate within their home areas. It is anticipated that public meetings will take place in many locations throughout the state, although when and where these will occur has not yet been determined. Additionally, people can participate and educate themselves on Wisconsin's deer management programs through the mail, e-mail, a web site (currently being designed), and direct contact with Design Team members by calling the Project Coordinator at (608) 266-8130. Other methods such as mail or phone surveys, 1-800 phone numbers, and others are being discussed and may be developed, too.

# Location of Wisconsin Department of Natural Resources Foresters

County	Address	Phone
Adams	Hwy 13, Box 100, Friendship 53934	(608)339-3385
Ashland	Box 858, Mellen, Wi 54546	(715)274-6321
Barron	1418 E. La Salle Ave, Barron, Wi 64812-1638	(715)537-5046
Bayfield	Po Box 545, Washburn, Wi 54891	(715)373-6165
Brown & Kewaunee	1125 N Military Ave-Po Box 10448, Green Bay, Wi 54307	(920)492-5856
Buffalo	Courthouse, Box 88, Alma, Wi 54610	(608)685-6223
Burnett	Box 51, Webster 54893	(715)866-8201
Calumet	3369 W Brewster/Agricultural Serv.	(920)832-2747
Chippewa	711 N. Bridge, Chippewa Falls, Wi 54729	(715)726-7885
Clark	400 Hewitt St #106, Neilsville, Wi 54456-1924	(715)743-5134
Columbia	120 W. Conant, Wi 53901	(608)742-4540
Crawford	Box 186, Gays Mills 54631	(608)735-4672
Dane	3911 Fish Hatchery Rd, Fitchberg, Wi 53711	(608)275-3234
Dodge & Fond Du Lac	1210 N. Palmatory St., Horicon 53032	(920)485-3027
Door	110 S. Neenah Ave., Sturgeon Bay 54235-2718	(920)746-2880
Douglas	Box 60, Gordon 54838	(715)376-2299
Dunn	Dnr, Brickyard Rd, Hwy 29w, Menomonie, Wi 54751	(715)232-1516
Eau Claire	P.O. Box 4001, Eau Claire, Wi 54701	(715)839-3782
Florence	Hc 1 Box 81, Florence, Wi 54121-9715	(715)528-4400
Forest	Po Box 351, Crandon, Wi 54520	(715)478-3717
Grant	150 W Alona Ln, Ste 3, Lancaster, Wi 53813	(608)723-2397
Green	N3150 Pleasant View Annex, Hwy 81, Monroe, Wi 53566	(608)325-3050
Green Lake & Marquette	Hwy 22 N, Box 430, Montello 53949	(608)297-2226
Iowa	3448 State Hwy 23, Dodgeville 53533	(608)935-3368
Iron	Dnr Ranger Station, Mercer 54547	(715)476-2240
Jackson	910 Hwy 54 E, Black River Falls 54615-9276	(715)284-1415
Jefferson & Rock	440 N Us Hwy 14, Janesville 53546	(608)756-9006
Juneau	250 Oak St, Mauston, Wi 53948	(608)847-9394
Kenosha, Racine & Walworth	9531 Rayne Rd.—Suite Iv, Sturtevant, Wi 53177	(414)884-2390
Lacrosse	3550 Morman Coulee Rd, Lacrosse 54601	(608)785-9007
Lafayette	1845 Center Dr, Darlington, Wi 53530	(608)776-3064

County	Address	Phone
Langlade	Ranger Station, Antigo 54409	(715)627-4317
Lincoln	Dnr Ranger Station, Merrill 54452	(715)536-4502
Manitowoc	1314 Hwy 310, Manitowoc 54220	(920)683-4924
Marathon	5301 Rib Mountain Rd., Wausau 54401	(715)359-4522
Marinette	Hwy C, P.O. Box 218, Wausaukee 54177	(715)856-5146
Menominee	Ranger Station, Box 670, Keshena 54135	(715)799-3405
Milwaukee & Waukesha	S91 W39091 Hwy 59, Eagle, Wi 53119	(414)594-6207
Monroe	820 Industrial Dr. #2, Sparta, Wi 54656	(608)269-6901
Oconto	Industrial Pkwy., Box 96, Oconto Falls 54154	(920)846-2980
Oneida	Ranger Station, Box 576, Rhinelander 54501	(715)365-2634
Outagamie & Winnebago	3369 W Brewster/Agricultural Serv. Ctr., Appleton, Wi 54914	(920)832-2747
Ozaukee & Washington	3544 Kettle Moraine Rd, Hartford, Wi 53027	(414)670-3404
Pepin	Courthouse, Durand 54736	(715)672-8476
Pierce	Po Box 428, Ellsworth, Wi 54011	(715)273-5525
Polk	220 Eagle Dr, Rm 104, Balsam Lake, Wi 54810	(715)485-3518
Portage	301 Cedar St., Stevens Point 54481	(715)344-2752
Price	Normal Bldg., Phillips 54555	(715)339-3001
Richland	1850 Bohman Dr, Ste D, Richland Center, Wi 53581	(608)647-4566
Rusk	W 8945 Hwy 8, Ladysmith, Wi 54848	(715)532-3737
St. Croix	990 Hillcrest, Suite 104, Baldwin, Wi 54002	(715)684-2914
Sauk	W Square Bldg., 505 Broadway, Baraboo, Wi 53913	(608)355-4475
Sawyer	Rt 2 Box 2003, Hayward, Wi 54843	(715)634-6504
Shawano	647 Lakeland Rd., Shawano 54166	(715)526-4229
Sheboygan	Po Box 408, Plymouth, Wi 53073	(920)892-8756
Taylor	660 Wheelock St., Medford 54451	(715)748-4955
Trempealeau	Courthouse, Whitehall 54773	(715)538-2311
Vernon	220 Airport Rd, Viroqua 54665	(608)637-3784
Vilas	1861 Hwy 45 N., Eagle River 54521	(715)479-8870
Washburn	810 W. Maple St., Spooner, Wi 54801	(715)634-4084
Wausara	Box 400, Wautoma 54982	(920)787-4686
Wood	473 Griffith Ave, Wisconsin Rapids, Wi 54494	(715)421-7819

# DNR Regions

## State of Wisconsin Department of Natural Resources



**NORTHERN REGION**  
Department of Natural Resources  
810 W. Maple Street  
Spooner, WI 54801  
(715) 635-2101

Department of Natural Resources  
P.O. Box 818  
Rhinelander, WI 54501  
(715) 365-8900

**WEST CENTRAL REGION**  
Department of Natural Resources  
P.O. Box 4001  
Eau Claire, WI 54702-4001  
(715) 839-3700

**NORTHEAST REGION**  
Department of Natural Resources  
1125 N. Military Avenue  
P.O. Box 10448  
Green Bay, WI 54307  
(920) 492-5800

**SOUTHEAST REGION**  
Department of Natural Resources  
2300 N. Dr. Martin Luther King Jr. Dr.  
P.O. Box 12436  
Milwaukee, WI 53212  
(414) 263-8500

**SOUTH CENTRAL REGION**  
Department of Natural Resources  
3911 Fish Hatchery Road  
Fitchburg, WI 53711  
(608) 275-3266

REV 1/97

Forest Tax Section, Bureau of Forestry  
Wis. Dept. of Natural Resources  
101 S. Webster St., P.O. Box 7921  
Madison WI 53707  
Tel. (608) 266-6982

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